

4/16/19

10:13

Chapter No. 947
19/SS26/R1425SG
LR 1TB/LR

SENATE BILL NO. 3122

Originated in Senate

Lizbeth

Secretary

SENATE BILL NO. 3122

AN ACT TO AMEND CHAPTER 951, LOCAL AND PRIVATE LAWS OF 2005, AS AMENDED BY CHAPTER 912, LOCAL AND PRIVATE LAWS OF 2007, TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF PEARL, MISSISSIPPI, TO EXPAND THE BOUNDARIES OF THE WEST PEARL RESTAURANT TAX DISTRICT; TO REQUIRE AN ELECTION ON THE QUESTION OF THE LEVYING OF THE RESTAURANT TAX WITHIN THE EXPANDED BOUNDARIES OF THE DISTRICT; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Chapter 951, Local and Private Laws of 2005, as amended by Chapter 912, Local and Private Laws of 2007, is amended as follows:

Section 1. As used in this act, the following terms shall have the meanings ascribed to them in this section unless a different meaning is clearly indicated by the context in which they are used:

(a) "Governing authorities" means the Mayor and Board of Aldermen of the City of Pearl, Mississippi.

(b) "Restaurant" means all places, including hotel and motel dining rooms, cafeterias, cafes, lunch stands, grocery and convenience stores, where prepared food and beverages are sold for

consumption, whether such food is consumed on the premises or not. The term "restaurant" does not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors or their families. The term "restaurant" shall not include a concession stand.

(c) "Prepared food" means food prepared on the premises of a restaurant.

(d) "West Pearl Restaurant Tax District" means:

(i) Until the effective date of this act, the following described area located in the City of Pearl, Rankin County, Mississippi:

Begin at a point marking the Common Corners of Sections 19, 20, 29 and 30, in Township 5 North, Range 2 East, Rankin County, Mississippi, and then proceed North along the Eastern Boundary Line of Section 19, Township 5 North, Range 2 East, Rankin County, Mississippi, and continuing North along the Eastern Boundary Line of Section 18, Township 5 North, Range 2 East, Rankin County, Mississippi, until said line intersects with the Southern Boundary Line of the Right-of-Way of Old Brandon Road, and then proceed Southwesterly along the Southern Boundary Line of the Right-of-Way of Old

Brandon Road until said line intersects with the East Right-of-Way line of Valentour Road, then proceed Northerly along the East Right-of-Way line of Valentour Road until it intersects the South Right-of-Way line of United States Highway 80, then proceed Westerly along the South Right-of-Way line of United States Highway 80 until it intersects the Western Boundary Line of the Corporate Limits of the City of Pearl, Mississippi, then proceed Southeasterly along the Corporate Boundary until it intersects with the East Right-of-Way line of United States Highway 49 and the South Right-of-Way line of the Railroad (currently known as the Kansas City Southern Railroad) then proceed Easterly along said Railroad Right-of-Way until reaching the Eastern Boundary Line of Section 30, Township 5 North, Range 2 East, Rankin County, Mississippi, then proceed North along said Section line to the Point of Beginning of the Area described herein.

(ii) From and after the effective date of this act, the West Pearl Restaurant Tax District shall include the entire area located in the City of Pearl, Mississippi.

(e) "Concession stand" means a location at an athletic facility or theater that sells drinks, snacks, sandwiches and

other types of fast foods to walk-up customers and does not offer seating for dining.

Section 2. (1) For the purpose of providing funds to meet obligations incurred in inducing a professional baseball team to locate in the City of Pearl, to improve infrastructure in the West Pearl Restaurant Tax District and to promote tourism, economic and community development and recreation in the City of Pearl, the governing authorities are authorized, in their discretion, to levy and collect a tax upon every person, firm or corporation operating a restaurant in the West Pearl Restaurant Tax District, where prepared food and drink is sold to the public, at a rate not to exceed two percent (2%) of the gross proceeds of the sales of such restaurant.

(2) Persons, firms or corporations liable for the levy imposed under subsection (1) of this section shall add the amount of the levy to the sales price of the products set out in subsection (1) of this section and shall collect, insofar as is practicable, the amount of the tax due by them from the person receiving the product at the time of payment therefor.

(3) Such tax shall be collected by and paid to the * * * Department of Revenue on a form prescribed by the * * * Department of Revenue in the manner that state sales taxes are computed, collected and paid; and full enforcement provisions and all other provisions of Chapter 65, Title 27, Mississippi Code of 1972,

shall apply as necessary to the implementation and administration of this act.

(4) The proceeds of such tax, less three percent (3%) thereof which shall be retained by the * * * Department of Revenue to defray the cost of collection, shall be paid to the governing authorities, on or before the fifteenth day of the month in which collected.

(5) The proceeds of such tax shall not be considered by the City of Pearl as general fund revenues but shall be dedicated to and expended solely for the purposes specified in this section.

Section 3. (1) Before any tax authorized under this act may be imposed, the governing authorities shall adopt a resolution declaring their intention to levy the tax, setting forth the amount of the tax to be imposed, the date upon which the tax shall become effective and calling for an election to be held on the question. The date of the election shall be fixed in the resolution. Notice of such intention shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the City of Pearl, with the first publication of such notice to be made not less than twenty-one (21) days before the date fixed in the resolution for the election, and the last publication to be made not more than seven (7) days before the election. At the election, all qualified electors of the City of Pearl may vote, and the ballots used in such election shall have printed thereon a brief statement

of the amount and purposes of the proposed tax levy and the words "FOR THE TAX" and, on a separate line, "AGAINST THE TAX" and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of the election shall have been canvassed and certified, the city may levy the tax if sixty percent (60%) of the qualified electors who vote in the election vote in favor of the tax. At least thirty (30) days before the effective date of the tax provided in this section, the governing authorities shall furnish to the * * * Department of Revenue a certified copy of the resolution evidencing such tax.

(2) Before the tax provided for under Section 2 of this act may be levied within the expanded area of the West Pearl Restaurant Tax District, as described in paragraph (d)(ii) of Section 1 of this act, the governing authorities shall adopt a resolution declaring their intention to levy the tax within the expanded area of the district, stating the amount of the tax that will be imposed in the area included in the expanded portion of the district, the date upon which the tax shall become effective in the area included in the expanded portion of the district and calling for an election to be held on the question of levying the tax within the expanded portion of the district. The date of the election shall be fixed in the resolution. Notice of such intention shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the City of Pearl, with the first publication of

such notice to be made not less than twenty-one (21) days before the date fixed in the resolution for the election, and the last publication to be made not more than seven (7) days before the election. At the election, all qualified electors of the City of Pearl may vote, and the ballots used in such election shall have printed thereon the amount and purposes of the tax that will be imposed in the area included in the expanded portions of the district and the words "FOR THE TAX WITHIN THE EXPANDED AREA OF THE WEST PEARL RESTAURANT TAX DISTRICT" and, on a separate line, "AGAINST THE TAX WITHIN THE EXPANDED AREA OF THE WEST PEARL RESTAURANT TAX DISTRICT," and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of the election shall have been canvassed and certified, the tax provided for in Section 2 of this act shall be levied in the area included in the expanded portions of the district if sixty percent (60%) of the qualified electors who vote in the election vote in favor of the tax levy for the expanded portions of the district. At least thirty (30) days before the tax levied by this subsection may be imposed in areas included in the expanded portions of the district, the governing authorities shall furnish to the Department of Revenue a certified copy of the resolution evidencing such tax.

Section 4. Accounting for receipts and expenditures of the funds described in this act must be made separately from the accounting of receipts and expenditures of the general fund and

any other funds of the City of Pearl. The records reflecting the receipts and expenditures of the funds prescribed in this act shall be audited annually by an independent certified public accountant, and the accountant shall make a written report of his audit to the governing authorities. The audit shall be made and completed as soon as practicable after the close of the fiscal year, and expenses of such audit shall be paid from the funds derived pursuant to this act.

Section 5. * * * Any reference to the West Pearl Restaurant Tax District in any statute or ordinance shall be the expanded district as described in paragraph (d)(ii) of Section 1 of this act.

* * *

SECTION 2. This act shall take effect and be in force from and after its passage.

PASSED BY THE SENATE
March 27, 2019



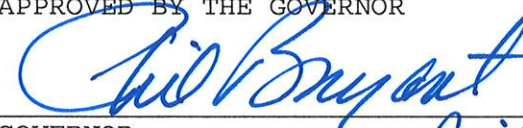
PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 26, 2019



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

April 16, 2019
10:13 AM